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GAO

January 1986

APPROPRIATED FUNDS

Air Force Needs to Change Process for Funding Some Activities



National Security and International
Affairs Division

B-221122

January 14, 1986

The Honorable Russell A. Rourke
The Secretary of the Air Force

Dear Mr. Secretary:

We have reviewed a practice followed by the Air Force Systems Command (AFSC) in funding and accounting for certain development planning activities. The purposes of development planning activities are to identify future Air Force needs, guide technology efforts, and explore new system concepts for use 10 to 20 or more years in the future. Our review concentrated on development planning activities managed by the Aeronautical Systems Division (ASD) of AFSC.

The Air Force funds development planning in several ways. One of the methods is referred to as assessments. In our opinion, this method is inappropriate because funds are taken from regularly authorized and budgeted research, development, test, and evaluation (RDT&E) programs to pay for contracted development planning for which funding has not been requested through the normal budget process. Although the dollar amount of each assessment is relatively small, as is the total dollar amount of assessments in relation to the RDT&E budget, we are concerned with the apparent growth in the use of assessments over the last several years as a means of funding development planning activities. (See app. I.)

The use of assessments to fund development planning contracts came about in fiscal year 1982 when the AFSC began to expand its development planning activities. For reasons that are not fully known to us, it was decided that these activities would be funded by assessing authorized programs.

We believe that the use of assessments to fund these type activities is not appropriate because:

- There is no specific budget submission for these development planning activities and, as such, they are not identified or justified, even at an aggregated level, to the Congress.
- The development planning costs are ultimately recorded as expenses of the RDT&E programs from which the funds were taken. This method of accounting misrepresents how funds were actually spent.

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- The key criterion justifying assessments, according to Air Force officials, is that there should be a logical relationship between the development planning activity and the program being assessed. We found that many development planning projects had little relationship to the RDT&E programs from which funds were taken.
 - Air Force budget requests for the RDT&E programs providing funds may be increased to accommodate anticipated assessments. For example, with the increased emphasis on development planning, starting in 1983 ASD recommended that managers of RDT&E programs, such as the F-16 and F-15 aircraft, incorporate amounts anticipated for assessments in their budget submissions.

A listing of the ASD development planning activities and the RDT&E program elements from which funds were taken is attached. (See app. II.) It shows, for example, that the B-1B program was assessed over \$4 million to fund development planning activities which were started in 1983, 1984, and 1985. It also shows, for example, that the B-52, B-1B, F-15, and F-16 aircraft programs were among 21 programs assessed a total of \$1.7 million to fund a transatmospheric vehicle project. In all cases, expenses were recorded in the Air Force accounting system as costs to the specific aircraft program. Also, in most cases, there was not a strong relationship between the development planning activity and the aircraft program being assessed.

ASD officials acknowledged that assessments are not the best way to fund development planning activities and that they are really the funding approach of last resort. They believe a dedicated program element would be the best way to fund development planning but noted their past failed attempts to get a dedicated program element approved. They agreed with our findings on how assessments are recorded, but do not believe this causes undue problems with the accounting system or with management control at the division level. They believe that funds are adequately controlled and appropriately recorded at the program element level. Our work confirmed that the use of assessed funds can be tracked. However, we believe that because development planning costs are recorded as expenses of the RDT&E programs from which the funds were taken, accounting records misrepresent the actual use of funds by overstating RDT&E program costs and understating development planning costs.

These same ASD officials also agreed that in many cases development planning activities were not directly related to the RDT&E programs that provide the funds. They said current RDT&E efforts—particularly for

systems in full-scale development—are fundamentally different in timing and purpose than development planning projects. They stated in many cases RDT&E programs will receive little, if any, benefits from the future oriented development planning projects.

Recommendations to the Secretary of the Air Force

We recommend that you initiate action to stop the use of assessments in funding development planning activities. We also recommend that you take action to ensure that Air Force budget submissions clearly disclose development planning activities. Such action could include specific justification to the Congress of some larger projects, justification for groups of smaller projects, or other methods more appropriate than the assessment practice.

Agency Comments and Our Evaluation

In commenting on a draft of this report (see app. IV), the Department of Defense (DOD) said that it basically concurs in our findings. DOD indicated, however, that it was not the Air Force's intention to misrepresent the amount of funds being spent for development planning activities. In its detailed comments, DOD said that it does not agree that there has been a dramatic growth in assessments since 1982. Its position is that the apparent growth in the fiscal years 1981-1983 timeframe was due to a lack of consistent reporting by AFSC field activities. DOD indicated that the amount of development planning funded by assessments was about \$20 million annually, but it could not provide supporting documentation.

Our draft report also stated that the increased use of assessments came about after the Congress eliminated funds for development planning in fiscal years 1981 and 1982. In its response, DOD stated that the funds eliminated by the Congress in fiscal year 1981 were for studies to be directed by Headquarters AFSC, and such studies were discontinued at the time of the congressional action. Accordingly, we have eliminated that statement from this report.

DOD concurred with our recommendations. It said that beginning in fiscal year 1987 the Air Force will be directed to (1) discontinue its use of assessments and (2) ensure that the budget submissions clearly disclose development planning activities.

As you know, 31 U.S.C. 720 requires the head of a federal agency to submit a written statement on actions taken on our recommendations to

the House Committee on Government Operations and the Senate Committee on Governmental Affairs not later than 60 days after the date of the report and to the House and Senate Committees on Appropriations with the agency's first request for appropriations made more than 60 days after the date of the report.

We are sending copies of this report to the Chairmen of the above-mentioned committees and to the Chairmen of the House and Senate Committees on Armed Services. Copies are also being sent to the Secretary of Defense; Director, Office of Management and Budget; and others upon request.

Sincerely yours,

A handwritten signature in cursive script that reads "Frank C. Conahan". The signature is written in dark ink and is positioned above the typed name.

Frank C. Conahan
Director

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Abbreviations

AFSC	Air Force Systems Command
ASD	Aeronautical Systems Division
DOD	Department of Defense
RDT&E	research, development, test, and evaluation

Total Air Force Systems Command Development Planning Funding by Assessments

Dollars in millions

Division	Fiscal year				
	1982	1983	1984	1985 (est.)	1986 (est.)
Aeronautical Systems Division	\$ 0	\$ 3.6	\$ 6.5	\$ 7.5	\$ 7.5
Electronic Systems Division	0.9	2.8	4.8	5.5	5.1
Ballistic Missile Office	0	1.4	5.8	7.7	8.7
Space Division	0	1.9	2.0	0.5	0.5
Armament Division	0	0.6	1.0	1.4	1.5
Aerospace Medical Division	0	0	0.2	1.0	1.5
Total AFSC	\$0.9	\$10.3	\$20.3	\$23.6	\$24.8

Note: In commenting on a draft of this report, DOD provided more current data on actual funding of development planning through assessments for FY 1985, and revised estimates for FY 1986. These data show total assessments for development planning for FY 1985 and 1986 to be \$17.2 million and \$18.8 million respectively.

Aeronautical Systems Division

Source and Use of Assessments

Table II.1: RDT&E Program Assessments During Fiscal Years 1983-1984 for Development Planning Activities Starting in Fiscal Year 1983

Program element	Name	Chem-Bio Warfare Defense	Transatmo-spheric Vehicle	Strategic Future Systems	Strategic Penetration	Far Term Fighter Force	Counter-Counter Measures	Total
11113F	B-52 Squadrons		\$ 86,000	\$159,000	\$160,000			\$405,000
11142F	KC-135 Squadrons		16,000	35,000	39,000			90,000
27129F	F-111 Squadrons		1,000			\$5,000		6,000
27130F	F-15 Squadrons		220,000			533,000		753,000
27131F	A-10 Squadrons		7,000			17,000		24,000
27132F	Fighter Derivative		27,000			67,000		94,000
27133F	F-16 Squadrons		190,000			461,000		651,000
27136F	F-4G Wild Weasels						\$127,000	127,000
63230F	Adv. Tac. Fighter		61,000			147,000		208,000
63234F	Unknown		1,000			1,000		2,000
63249F	Night Attack		8,000			17,000		25,000
63258F	Common Strategic Rotary Launcher		66,000	120,000	118,000			304,000
63742F	Combat Ident. Tech.		16,000			39,000		55,000
64209F	F100 Durability		34,000			85,000		119,000
64212F	Aircraft Equip. Dev.		2,000			6,000		8,000
64220F	EW Counter Response						118,000	118,000
64223F	Alt. Fighter Engine		160,000			385,000		545,000
64226F	B-1B Aircraft		681,000	1,202,000	1,113,000			2,996,000
64249F	Night/Precision Attack		141,000			339,000	8,000	488,000
64326F	Strat. Conventional Standoff Missile		15,000	24,000	17,000			56,000
64361F	Air Launched Cruise Missile		32,000	53,000	45,000			130,000
64601F	Chem-Bio Defense	\$834,000						834,000
64608F	Close Air Support Weapons		3,000			7,000		10,000
64724F	TAC C ³ Countermeasures						70,000	70,000
64725F	Combat Ident. Systems		25,000			62,000		87,000
64737F	Airborne Self- Protection Jammer						125,000	125,000
64738F	Protective Systems						325,000	325,000
64739F	TAC Prot. Systems						121,000	121,000
64742F	Precision Location Strike System						314,000	314,000
Total		\$834,000	\$1,792,000	\$1,593,000	\$1,492,000	\$2,171,000	\$1,208,000	\$9,090,000

Note: This table shows activities funded in more than one fiscal year and is not reconcilable with the Aeronautical Systems Division yearly total shown in appendix I. Assessments rounded to nearest hundred dollar.

**Appendix II
Aeronautical Systems Division
Source and Use of Assessments**

Table II.2: RDT&E Program Assessments During Fiscal Years 1984-1985 for Development Planning Activities Starting in Fiscal Year 1984

Program element	Name	Mobility Mission	Embedded Simulator	Aero-Space Assets	Hi Reliable Fighter	Total
11113F	B-52 Squadrons			\$ 1,000		\$ 1,000
11142F	KC-135 Squadrons	\$ 101,900				101,900
27129F	F-111 Squadrons		\$ 1,000		\$ 23,700	24,700
27130F	F-15 Squadrons		163,000	100,100	98,200	361,300
27131F	A-10 Squadrons		2,900		1,600	4,500
27132F	Fighter Derivative		9,000	1,000		10,000
27133F	F-16 Squadrons		103,200	49,800	48,400	201,400
27136F	F-4G Wild Weasels		28,400			28,400
41118F	C-141 Airlift Sq.	75,000		1,000		76,000
41119F	C-5 Airlift Sq.	425,900				425,900
63202F	A/C Propulsion				13,800	13,800
63203F	Advanced Avionics			10,000	10,200	20,200
63205F	Flight Vehicle Tech.			8,000		8,000
63208F	Recon. Sensors/Proc.			4,200		4,200
63230F	Adv. Tactical Fighter		72,300	49,000	48,500	169,800
63245F	Adv. Fighter Tech. Integ.		11,600	9,700	9,800	31,100
63253F	Adv. System Integ.			15,100	15,300	30,400
63256F	Verticle Lift Program	3,900				3,900
63319F	Adv. Tech. Cruise Missile			7,600		7,600
63364F	Adv. Air-to-Surface Missile			12,400		12,400
63718F	Elec. Warfare Tech.		13,500			13,500
63742F	Combat ID Tech.		8,600	1,500		10,100
64201F	A/C Avionics Equip.			10,100	1,800	11,900
64209F	F100 Durability		10,000			10,000
64212F	A/C Equip. Dev.	1,100				1,100
64218F	Engine Model Deriv.				4,500	4,500
64220F	EW Counter Response		8,500			8,500
64223F	Alt. Fighter Engine		32,000	1,000		33,000
64226F	B-1B Squadrons			240,900		240,900
64227F	Flight Simulator	17,300	22,600			39,900
64231F	C-17 Program	478,600		65,800		544,400
64247F	Modular Test Equipment	44,700			6,000	50,700
64249F	Night/Precision Attack		85,300	1,000		86,300
64313F	T-46A Aircraft	108,500				108,500
64361F	Air Launched Cruise Missile			12,600		12,600
64601F	Chem-Bio Defense	67,700				67,700
64725F	Combat ID Systems		16,700			16,700

**Appendix II
Aeronautical Systems Division
Source and Use of Assessments**

Program element	Name	Mobility Mission	Embedded Simulator	Aero-Space Assets	Hi Reliable Fighter	Total
64737F	Airborne Self-Prot. Jammer		15,300		13,000	28,300
64738F	Protective Systems		10,800			10,800
64739F	Tactical Protective Sys.	143,700	25,100		19,300	188,100
64742F	Precision Loc. Strike Sys.				38,700	38,700
64753F	Combat Helicopter Modern	229,300		20,300		249,600
78026F	Productivity Reliability				7,200	7,200
	Unknown	2,400				2,400
Total		\$1,700,000	\$639,800	\$622,100	\$360,000	\$3,321,900

**Appendix II
Aeronautical Systems Division
Source and Use of Assessments**

Table II.3: RDT&E Program Assessments During Fiscal Year 1985 for Development Planning Activities Starting in Fiscal Year 1985

Program element	Name	Fighter Airlift Training System	Follow-on Weasel	Strategic Offense	Cruise Missile defense	Sustained Firepower	Hi Power Microwave Weapon	High Mach Vehicle	Total
11113F	B-52 Squadrons			\$14,300	\$23,100				\$37,400
11142F	KC-135 Squadrons			2,500					2,500
27130F	F-15 Squadrons	\$174,300	\$ 571,500		199,600				945,400
27131F	A-10 Squadrons	2,900				\$1,600			4,500
27133F	F-16 Squadrons	85,900	281,600		98,300				465,800
27136F	F-4G Wild Weasel		141,000			23,400			164,400
63202F	A/C Propulsion			17,400				\$278,900	296,300
63203F	Advanced Avionics			12,800					12,800
63205F	Flight Vehicle Tech.			10,200		7,800		162,400	180,400
63208F	Recon. Sensors					4,100	\$32,800		36,900
63211F	Aerospace Structures			7,100				113,700	120,800
63230F	Advanced Tactical Fighter	86,100							86,100
63245F	Adv. Fighter Tech. Integ.	17,400				9,400			26,800
63253F	Adv. System Integ.						117,300		117,300
63258F	Common Strategic Launcher			44,400					44,400
63319F	Adv. Tech. Cruise Msl.			9,700	15,600		58,800		84,100
63364F	Adv. Air-to-Surface Msl.			15,800	25,400				41,200
63718F	Elec. Warfare Tech.		66,300				87,200		153,500
63742F	Combat ID Tech.	5,300							5,300
63750F	Combat Adv. Devel.		14,400	3,100			18,900		36,400
64218F	Engine Model Deriv.			5,700					5,700
64220F	EW Counter Response		42,000			7,000			49,000
64226F	B-1B Aircraft			301,000	485,000				786,000
64227F	Flight Simulator	\$ 13,100	32,400	38,900					84,400
64231F	C-17 Program	356,500							356,500
64249F	Night/Precision Attack					47,600			47,600
64313F	T-46A Aircraft	71,100							71,100
64326F	Strategic Conventional Standoff Missile			16,000					16,000
64361F	Air Launched Cruise Msl.			16,100	26,400				42,500
64601F	Chem-Bio Defense	51,100							51,100

**Appendix II
Aeronautical Systems Division
Source and Use of Assessments**

Program element	Name	Airlift Survivability	Fighter Training System	Follow-on Weasel	Strategic Offense	Cruise Missile defense	Sustained Firepower	Hi Power Microwave Weapon	High Mach Vehicle	Total
64724F	TAC C ³ Countermeasures	30,000		31,100			5,200			66,300
64725F	Combat ID Systems		14,500			16,600				31,100
64737F	Airborne Self-Prot. Jam.	72,700		75,400			12,500			160,600
64738F	Protective Systems	51,100		53,000			8,800			112,900
64739F	Tactical Protective Sys.	108,500		123,800			18,600			250,900
64742F	Prec. Loc. Strike System	217,100					37,300			254,400
64753F	Combat Helicopter Mod.						16,800			16,800
Total		\$900,100	\$489,900	\$1,400,100	\$515,000	\$890,000	\$200,100	\$315,000	\$555,000	\$5,265,200

Objective, Scope, and Methodology

Our objective was to evaluate the appropriateness of Air Force funding and accounting practices for funding development planning activities through the use of assessments. We did not examine development planning activities funded through the use of dedicated program elements or dedicated projects.

We interviewed officials at the Aeronautical Systems Division, Wright-Patterson Air Force Base, Ohio, who are responsible for programming, budgeting, accounting, and managing the development planning activities. We discussed policy and procedural oversight duties with officials from Headquarters, Air Force Systems Command, and Headquarters, Air Force. Through these sources, we obtained information on the development planning activities and funding at the other AFSC divisions, but we did not review these activities. We reviewed the regulations, policies, and procedures for financial management, administrative control, and development planning. We obtained pertinent documentation describing development planning activities and costs, the methods used to obtain funds (e.g., the assessment process), and the relationships between the activities and the assessed programs. Where possible, we tracked development planning costs through the ASD accounting and financial systems. We did not determine either the appropriateness or need for the development planning activity.

We performed our review from October 1984 through May 1985. The review was conducted in accordance with generally accepted government auditing standards.

Comments From the Principal Deputy Assistant Secretary Of Defense (Comptroller) Department of Defense



COMPTROLLER

ASSISTANT SECRETARY OF DEFENSE

WASHINGTON, D.C. 20301

11 DEC 1985

Mr. Frank C. Conahan
Director
National Security and International
Affairs Division
U.S. General Accounting Office
441 G Street, N.W.
Washington, D.C. 20548

Dear Mr. Conahan:

This is the Department of Defense (DoD) response to the General Accounting Office (GAO) draft report entitled, "Funding Practices For Development Planning Activities Are Inappropriate," dated September 23, 1985 (GAO code 392094/OSD case 6846).

The Air Force has the inherent need to conduct development planning (mission area, systems architecture, and systems acquisition planning) to convert operational requirements into effective weapon systems. The Air Force funds development planning in three ways: 1) through a dedicated program element, 2) through dedicated projects, and 3) through the use of assessments for generic development planning activities.

Basically, DoD concurs in the GAO findings and recommendations; however, we would like to make it clear that it was not the Air Force's intention to misrepresent the amount of funds being spent for development planning activities. Although, in hindsight, assessment may not have been the best method for funding generic development planning, it was considered to be an expeditious and effective way of funding only the highest priority requirements.

The detailed DoD comments on each finding and the recommendations are provided in enclosure (1). Enclosure (2) provides a detailed list of assessments made in FY 1985 and planned for FY 1986. It is DoD's intention to look into how the other Services fund their development planning activities. Thank you for the opportunity of commenting on the draft report.

Sincerely,

John R. Quetsch
Principal Deputy Assistant Secretary of Defense
(Comptroller)

Enclosures - 2

GAO DRAFT REPORT - DATED SEPTEMBER 23, 1985
(GAO CODE 392094) - OSD CASE 6846

"FUNDING PRACTICES FOR DEVELOPMENT PLANNING
ACTIVITIES ARE INAPPROPRIATE"

DEPARTMENT OF DEFENSE COMMENTS

* * * * *

FINDINGS

- **FINDING A: Air Force Systems Command Funding And Accounting For Development Planning Activities Are Inappropriate.** GAO reported that the Air Force Systems Command (AFSC) is responsible for funding and accounting for development planning activities. According to GAO, the purposes of development planning activities are to identify future Air Force needs, guide technology efforts, and explore new system concepts for use 10 to 20 years in the future. The GAO found that the Air Force uses "assessments" in funding and accounting for development planning. GAO explained that, under this arrangement, funds are taken from regularly authorized and budgeted research, development, test and evaluation (RDT&E) programs to pay contracted development planning, where funding has not been budgeted. Although the dollar amount of each assessment is relatively small, as is the total dollar amount of assessments in relation to the RDT&E budget, GAO expressed concern with the growth in the use of assessments over the last several years--from less than \$1 million in 1982 to \$24 million in fiscal year 1985, with about \$25 million estimated in fiscal year 1986. GAO concluded that the assessments are inappropriate because (1) in all cases that Air Force recorded expenses as cost to the assessed program, not the development planning activities where it was actually spent, thereby misrepresenting the Air Force expenditure of funds, (2) there is no specific budget submission for these development planning activities and, therefore, they are not identified or justified to the Congress, (3) there is little relationship to the RDT&E programs being assessed as required by Air Force criteria, and (4) there can be increases in the Air Force budget requests for RDT&E programs to accommodate anticipated assessments. (pp. 1-2, Letter/GAO Draft Report)

DoD Response: Partially concur. The Department agrees that the AFSC is responsible for funding and accounting for development planning activities and that a portion of these requirements are not normally budgeted for, but funded through assessments. The Air Force funds development planning activities in three ways: 1) through the use of a dedicated program element (P.E. 65808F, Advanced Systems

Now on p. 1 and 2.

Appendix IV
Comments From the Principal Deputy
Assistant Secretary of Defense (Comptroller)
Department of Defense

Engineering/Planning), 2) through the use of dedicated projects (e.g., P.E. 63716F/Project 2955, Architecture Development), and 3) through the use of assessments where requirements (generic development activities) are not fully defined until the year of execution. Therefore, contrary to the GAO finding, there are instances where there is a specific budget submission for some development planning activities. DoD does not agree that there has been a dramatic growth in assessments since 1982. The AFSC indicates that the approximate total for development planning in FY 1981 was \$35 million (from all sources) and that level of activity has remained fairly constant. Assessments make up about \$20 million of the total. In the FY 1981-1983 timeframe assessments were not consistently reported by AFSC field activities, which accounts for the apparent growth noted by GAO. Although AFSC attempts to assess programs in the same mission area as the required development planning activity, we agree there is not always a direct relationship. And, since the assessment system has been formalized, certain programs which are normally subjected to an assessment may increase their budget requests in anticipation of an assessment.

- **FINDING B: Air Force Reasons For Using Assessment Approach To Fund Development Planning Activities.** GAO found that the routine use of assessments to fund development planning contracts came about after the Congress decreased or eliminated specific funding for certain development planning requested by the Air Force in fiscal years 1981 and 1982. GAO observed that at about the same time AFSC began expanding its development planning activities. For reasons it could not determine, GAO found that the Air Force decided these unfunded activities would be funded by assessing authorized programs. GAO reported the Air Force acknowledged that assessments are not the best way to fund development planning activities. GAO further reported that the Air Force considers assessments as a funding of last resort, to be used only when efforts to get a dedicated program approved by the Congress has failed. (P. 1, and p. 3, Letter/GAO Draft Report)

DoD Response: Partially concur. DoD agrees that assessments may not be the best way to fund development planning activities. The Department disagrees that the AFSC began expanding its development planning activities following congressional disapproval of specific funding requests. The funding eliminated by Congress in FY 1981 (P.E. 63101F) was for Headquarters AFSC directed studies, which have been discontinued since the congressional action. At about the same time the AFSC was increasing emphasis (not expanding) on development planning at AFSC field activities by formalizing the assessment process. As noted in the response to Finding A, the funding level for development

Now on pp 1 and 2

planning activities has remained relatively constant at about \$35 million a year.

RECOMMENDATIONS

- **RECOMMENDATION 1:** GAO recommended that the Secretary of the Air Force initiate action to stop use of assessments in funding development planning activities. (p. 4, Letter/GAO Draft Report)

DoD Response: Concur. Beginning in FY 1987 the Air Force will be directed to discontinue its use of assessments.

- **RECOMMENDATION 2:** GAO recommended that the Secretary of the Air Force take action to ensure Air Force budget submissions clearly disclose development planning activities. (p. 4, Letter/GAO Draft Report)

DoD Response: Concur. Starting in FY 1987 the title of P.E. 65808F will be changed to "Development Planning" and increased to support activities at all the AFSC product divisions (not just Electronic Systems Division and Space Division). When appropriate, dedicated projects within certain program elements will continue to be used, and documentation supporting Air Force budget submissions will clearly disclose that the funds are included for development planning activities.

Now on p. 3.

Now on p. 3.

Appendix IV
 Comments From the Principal Deputy
 Assistant Secretary of Defense (Comptroller)
 Department of Defense

FY 1985 ACTUAL/FY 1986 ANTICIPATED
 ASSESSMENTS FOR DEVELOPMENT PLANNING
 (\$ IN MILLIONS)

PE	FY 1985	FY 1986
11113F	.038	.041
11142F	.002	.001
11213F	.365	.366
12313F	.050	.064
27129F	.024	.011
27130F	1.268	1.105
27131F	.008	.009
27133F	.619	.445
27136F	.193	.032
27162F	.007	.006
27411F	.042	.054
27412F	.095	.125
27417F	.100	.129
27423F	.770	.999
27595F	.011	.014
28010F	.035	.045
33131F	.054	.069
33601F	1.900	2.433
33605F	.046	.059
35114F	.134	.172
35171F	.600	1.781
41840F	.043	.055
62602F	-	.138
62702F	.360	-
63202F	.310	.099
63203F	.033	.071
63205F	.188	.049
63208F	.041	.026
63211F	.121	.038
63215F	-	.010
63216F	-	.019
63230F	.240	.896
63244F	-	.003
63245F	.058	.069
63253F	.148	-
63256F	.004	.007
63258F	.044	-
63259F	.005	-
63307F	-	.020
63319F	.092	-
63320F	-	.055
63363F	-	.033
63364F	.244	-
63601F	.078	.082
63609F	.020	.059
63716F	.023	-
63718F	.167	.145
63726F	.045	-

Enclosure (2)

Appendix IV
 Comments From the Principal Deputy
 Assistant Secretary of Defense (Comptroller)
 Department of Defense

<u>PE</u>	<u>FY 1985</u>	<u>FY 1986</u>
63742F	.019	.012
63750F	.062	.045
63789F	.076	-
64201F	.008	.264
64211F	.013	.042
64212F	.011	.089
64218F	.010	.646
64220F	.058	.033
64223F	-	.021
64226F	1.022	1.651
64227F	.124	.200
64231F	.891	1.144
64247F	-	.025
64249F	.106	.015
64268F	-	.086
64312F	.780	.790
64313F	.071	.092
64314F	.753	.312
64321F	.142	.183
64326F	.016	.012
64361F	.055	.032
64601F	.163	.056
64602F	.031	.054
64604F	.108	.119
64607F	-	.050
64617F	-	.067
64703F	.913	1.257
64707F	.046	.059
64708F	.010	.013
64710F	.056	.072
64715F	.257	.331
64724F	.142	.029
64725F	.027	.035
64733F	-	.092
64735F	.050	.205
64737F	.113	.019
64738F	.138	.077
64739F	.315	.318
64740F	.048	.062
64742F	.293	.120
64753F	.294	.020
64754F	.625	-
64755F	.140	.031
64770F	.410	-
65872F	.096	.123
78026F	.007	.018
84733F	.030	.039
Total	17.154	18.794

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